

## VILLAGE OF YOUNGSTOWN - GENERAL FUND - TOWNWIDE

## BALANCE SHEET

General Fund Month End February 2025

## ASSETS

A200	CASH - CHECKING	1,091,260.95
A201	Senior Van, NYClass #0008	25,274.79
A201A	General, NYCLASS #0005	483,756.59
A201B	Recreation Equipment, NYCLASS #0009	14,217.81
A201C	Clerk Equipment, NYClass #0001	18,410.67
A201D	Street Equipment, NYClass #0006	352,300.71
A201E	Unemployment Fund, NYClass #0004	12,412.60
A201F	Village Center Reno., NYClass #0003	15,728.65
A201G	Wtrfront Pier/Boat Launch NYClass #0007	74,521.57
A202	CASH PAYROLL ACCOUNT	773.38
A210	PETTY CASH	200.00
A230	CASH - SPECIAL RESERVES	0.00
A231	DO NOT USE -- OLD Unemployment Act.	0.00
A231A	DO NOT USE -- OLD Street Equipment Act.	0.00
A231C	DO NOT USE -- OLD Clerk Equipment Act.	0.00
A320	TAX SALE CERTIFICATES	0.00
A342	ALLOWANCE FOR UNCOLLECTABLE TAXES	0.00
A380	ACCOUNTS RECEIVABLE	0.00
A391	DUE FROM OTHER FUNDS	14,982.17
A410	Due from State, Federal, other	0.00
A440	DUE FROM OTHER GOVERNMENTS	0.00
A480	Prepaid Expendature(s)	0.00
	<b>TOTAL</b>	<b>2,103,839.89</b>

## LIABILITIES AND FUND BALANCE

A600	ACCOUNTS PAYABLE	0.00
A601	ACCRUED LIABILITIES	0.00
A610	PAYROLL PAYABLE TO P FUND	0.00
A630	DUE TO OTHER FUNDS	0.00
A631	DUE TO OTHER GOVERNMENTS	-1.76
A637	DUE TO EMPLOYEE RETIREMENT SYSTEM	0.00
A688	OTHER LIABILITIES	50,000.99
A690	OVERPAYMENTS	0.00
A691	Deferred revenues, Turst/Agency funds	0.00
	<b>TOTAL</b>	<b>49,999.23</b>

UNEXPENDED FUND BALANCE	2,053,840.66
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>2,103,839.89</b>

**VILLAGE OF YOUNGSTOWN**  
**GENERAL FUND - TOWNWIDE**  
**TRIAL BALANCE**  
General Fund Month End February 2025

**ASSETS****CASH**

A200	CASH - CHECKING	1,091,260.95
A201	Senior Van, NYClass #0008	25,274.79
A201A	General, NYCLASS #0005	483,756.59
A201B	Recreation Equipment, NYCLASS #0009	14,217.81
A201C	Clerk Equipment, NYClass #0001	18,410.67
A201D	Street Equipment, NYClass #0006	352,300.71
A201E	Unemployment Fund, NYClass #0004	12,412.60
A201F	Village Center Reno., NYClass #0003	15,728.65
A201G	Wtrfront Pier/Boat Launch NYClass #0007	74,521.57
A202	CASH PAYROLL ACCOUNT	773.38
A210	PETTY CASH	200.00
	<b>TOTAL CASH</b>	<b>2,088,857.72</b>

**RESTRICTED ASSETS**

A230	CASH - SPECIAL RESERVES	0.00
A231	DO NOT USE -- OLD Unemployment Act.	0.00
A231A	DO NOT USE -- OLD Street Equipment Act.	0.00
A231C	DO NOT USE -- OLD Clerk Equipment Act.	0.00
	<b>TOTAL RESTRICTED ASSETS</b>	<b>0.00</b>

**TAXES RECEIVABLE**

A320	TAX SALE CERTIFICATES	0.00
A342	ALLOWANCE FOR UNCOLLECTABLE TAXES	0.00
	<b>TOTAL TAXES RECEIVABLE</b>	<b>0.00</b>

**OTHER RECEIVABLES**

A380	ACCOUNTS RECEIVABLE	0.00
A391	DUE FROM OTHER FUNDS	14,982.17
A410	Due from State, Federal, other	0.00
A440	DUE FROM OTHER GOVERNMENTS	0.00
A480	Prepaid Expendature(s)	0.00
	<b>TOTAL OTHER RECEIVABLES</b>	<b>14,982.17</b>

**BUDGETARY & EXPENSE ACCOUNTS**

**VILLAGE OF YOUNGSTOWN  
GENERAL FUND - TOWNWIDE**

**TRIAL BALANCE**

**General Fund Month End February 2025**

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A510	ESTIMATED REVENUES	1,623,445.06
A511	APPROPRIATED RESERVES	0.00
A521	ENCUMBRANCES	0.00
A522	EXPENDITURES	1,050,970.18
A599	APPROPRIATED FUND BALANCE	64,000.00
	TOTAL BUDGETARY & EXPENSE ACCOUNTS	<u>2,738,415.24</u>
	TOTAL ASSETS	<u>4,842,255.13</u>

**VILLAGE OF YOUNGSTOWN  
GENERAL FUND - TOWNWIDE**

**TRIAL BALANCE**

General Fund Month End February 2025

**LIABILITIES AND FUND BALANCE**

**LIABILITIES**

A600	ACCOUNTS PAYABLE	0.00
A601	ACCRUED LIABILITIES	0.00
A610	PAYROLL PAYABLE TO P FUND	0.00
A630	DUE TO OTHER FUNDS	0.00
A631	DUE TO OTHER GOVERNMENTS	-1.76
A637	DUE TO EMPLOYEE RETIREMENT SYSTEM	0.00
A688	OTHER LIABILITIES	50,000.99
A690	OVERPAYMENTS	0.00
A691	Deferred revenues, Turst/Agency funds	0.00
TOTAL LIABILITIES		<u>49,999.23</u>

**FUND BALANCE**

A815	DO NOT USE -- incorrect setup of account	0.00
A821	RESERVE FOR ENCUMBRANCES	0.00
A878	DO NOT USE -- incorrect setup of account	0.00
A879	DO NOT USE -- incorrect setup of account	0.00
A880	DO NOT USE -- incorrect setup of account	0.00
A881	DO NOT USE -- incorrect setup of account	0.00
A915B	Recreation Equipment, NY Class #0005	8,022.04
A915C	Clerk Equipment, NY Class #0001	9,564.51
A915D	Street Equipment, NY Class #0001	143,320.66
A915E	Unemployment Fund, NY Class #0004	2,008.59
A915F	Village Center Reno., NY Class #0003	13,939.04
A915G	Wtrfront Pier/Boat Launch NY Class #0003	68,520.72
A917	UNASSIGNED FUND BALANCE	1,370,313.20
TOTAL FUND BALANCE		<u>1,615,688.76</u>

**BUDGETARY & REVENUE**

A960	APPROPRIATIONS	1,687,445.06
A962	BUDGETARY PROVISIONS FOR "OTHER USES"	0.00
A980	REVENUES	1,489,122.08
TOTAL BUDGETARY & REVENUE ACCOUNTS		<u>3,176,567.14</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>4,842,255.13</u>

## VILLAGE OF YOUNGSTOWN

## GENERAL FUND - TOWNWIDE

## DETAIL OF REVENUES

General Fund Month End February 2025

		Modified budget	Earned 2024-25	Unearned Balance	%
<b>REAL PROPERTY TAXES</b>					
A1001	Village tax collection - revenue	771,218.02	760,011.85	11,206.17	1.5
	<b>TOTAL REAL PROPERTY TAXES</b>	<b>771,218.02</b>	<b>760,011.85</b>	<b>11,206.17</b>	<b>1.5</b>
<b>REAL PROPERTY TAX ITEMS</b>					
A1081	PILOT payment revenue	1,058.44	1,058.44	0.00	0.0
A1090	Property tax collection penalty revenue	2,500.00	3,961.09	-1,461.09	0.0
	<b>TOTAL REAL PROPERTY TAX ITEMS</b>	<b>3,558.44</b>	<b>5,019.53</b>	<b>-1,461.09</b>	<b>0.0</b>
<b>NON-PROPERTY TAX ITEMS</b>					
A1120	Sales tax received from NC revenue	504,000.00	375,827.46	128,172.54	25.4
A1130	Utilities gross receipt taxes revenue	15,000.00	14,432.27	567.73	3.8
A1170	Franchise tax Charter Comm. revenue	36,000.00	31,947.10	4,052.90	11.3
	<b>TOTAL NON-PROPERTY TAX ITEMS</b>	<b>555,000.00</b>	<b>422,206.83</b>	<b>132,793.17</b>	<b>23.9</b>
<b>DEPARTMENTAL INCOME</b>					
A1230	Clerk's Office fees collected revenue	4,000.00	7,270.63	-3,270.63	0.0
A1540	Fire Inspection fee revenue	1,600.00	0.00	1,600.00	100.0
A2001	Recreation registration fees revenue	3,200.00	1,420.00	1,780.00	55.6
A2089	Project Play grant income	6,790.00	6,790.00	0.00	0.0
A2089.1	Other Culture/Rec income Grigg Lewis	12,000.00	11,983.22	16.78	0.1
A2089.2	Sensory Space program revenue	2,978.60	0.00	2,978.60	100.0
A2110	ZBA board application fees revenue	150.00	150.00	0.00	0.0
A2115	Planning Board application fees revenue	150.00	300.00	-150.00	0.0
	<b>TOTAL DEPARTMENTAL INCOME</b>	<b>30,868.60</b>	<b>27,913.85</b>	<b>2,954.75</b>	<b>9.6</b>
<b>USE OF MONEY AND PROPERTY</b>					
A2401	Interest from NYCLASS general accounts	7,500.00	33,564.52	-26,064.52	0.0
A2401.3	Interest from NYCLASS unemployment acct	40.00	355.37	-315.37	0.0
A2410	Sub street easements & VC lease revenue	1,800.00	2,909.45	-1,109.45	0.0
A2410.1	AT&T water tower easement/lease revenue	18,000.00	13,816.00	4,184.00	23.2
A2410.2	Verizon water tower easement & leave rev	26,745.00	8,258.75	18,486.25	69.1
A2410.3	DISH water tower easement /lease revenue	11,400.00	9,500.00	1,900.00	16.7
	<b>TOTAL USE OF MONEY AND PROPERTY</b>	<b>65,485.00</b>	<b>68,404.09</b>	<b>-2,919.09</b>	<b>0.0</b>
<b>LICENSES AND PERMITS</b>					
A2550	Building permit application fees revenue	0.00	4,323.42	-4,323.42	0.0
A2590	Permits, other application fees revenue	5,500.00	250.00	5,250.00	95.5
	<b>TOTAL LICENSES AND PERMITS</b>	<b>5,500.00</b>	<b>4,573.42</b>	<b>926.58</b>	<b>16.8</b>
<b>SALE OF PROPERTY &amp; COMPENSATION FOR LOSS</b>					
A2650	Sale of scrap & excess materials revenue	50.00	109.21	-59.21	0.0

# VILLAGE OF YOUNGSTOWN

## GENERAL FUND - TOWNWIDE

### DETAIL OF REVENUES

General Fund Month End February 2025

		Modified budget	Earned 2024-25	Unearned Balance	%
A2655	Sales other including copies revenue	30.00	14.37	15.63	52.1
A2665	Sale of surplus equipment revenue	0.00	0.00	0.00	0.0
	TOTAL SALE OF PROPERTY & COMPENSATION FOR LOS	80.00	123.58	-43.58	0.0
<b>MISCELLANEOUS LOCAL SOURCES</b>					
A2701	Previous year refund on expend revenue	0.00	0.00	0.00	0.0
A2705	Senior Van donations including NC	7,000.00	10,655.80	-3,655.80	0.0
A2706	DWI patrol grant revenue	3,730.00	4,300.00	-570.00	0.0
A2706.1	Grants - Stone Garden revenue	0.00	0.00	0.00	0.0
A2707	Stone Garden patrol grant revenue	15,000.00	11,841.00	3,159.00	21.1
A2708	Police Donations revenue	250.00	1,250.00	-1,000.00	0.0
A2750	AIM (Aid & Incentives Municip) revenue	16,066.00	16,066.00	0.00	0.0
	TOTAL MISCELLANEOUS LOCAL SOURCES	42,046.00	44,112.80	-2,066.80	0.0
<b>STATE AID</b>					
A3005	Mortgage tax received from NC revenue	20,000.00	15,632.13	4,367.87	21.8
A3089	State Aid -- Other	21,124.00	21,124.00	0.00	0.0
A3501	CHIPS revenue received	100,000.00	0.00	100,000.00	100.0
	TOTAL STATE AID	141,124.00	36,756.13	104,367.87	74.0
<b>FEDERAL AID</b>					
A4089	Federal Aid - revenue	8,565.00	0.00	8,565.00	100.0
	TOTAL FEDERAL AID	8,565.00	0.00	8,565.00	100.0
<b>INTERFUND TRANSFERS</b>					
A5031	Interfund transfers General	0.00	120,000.00	-120,000.00	0.0
	TOTAL INTERFUND TRANSFERS	0.00	120,000.00	-120,000.00	0.0
	TOTAL REVENUES:	1,623,445.06	1,489,122.08	134,322.98	8.3

**VILLAGE OF YOUNGSTOWN****GENERAL FUND - TOWNWIDE****SUMMARY OF REVENUES**

General Fund Month End February 2025

	Modified budget	Earned 2024-25	Unearned Balance	%
REAL PROPERTY TAXES	771,218.02	760,011.85	11,206.17	1.5
REAL PROPERTY TAX ITEMS	3,558.44	5,019.53	-1,461.09	0.0
NON-PROPERTY TAX ITEMS	555,000.00	422,206.83	132,793.17	23.9
DEPARTMENTAL INCOME	30,868.60	27,913.85	2,954.75	9.6
USE OF MONEY AND PROPERTY	65,485.00	68,404.09	-2,919.09	0.0
LICENSES AND PERMITS	5,500.00	4,573.42	926.58	16.8
SALE OF PROPERTY & COMPENSATION FOR LOSS	80.00	123.58	-43.58	0.0
MISCELLANEOUS LOCAL SOURCES	42,046.00	44,112.80	-2,066.80	0.0
STATE AID	141,124.00	36,756.13	104,367.87	74.0
FEDERAL AID	8,565.00	0.00	8,565.00	100.0
INTERFUND TRANSFERS	0.00	120,000.00	-120,000.00	0.0
TOTAL REVENUES:	1,623,445.06	1,489,122.08	134,322.98	8.3

# VILLAGE OF YOUNGSTOWN

## GENERAL FUND - TOWNWIDE SUMMARY OF EXPENDITURES

General Fund Month End February 2025

	Modified budget	Expended 2024-25	Unencumbered Encumbered	Unencumbered balance	% Remaining
<b>GENERAL GOVERNMENT SUPPORT</b>					
BOARD OF TRUSTEES	17,989.00	11,579.28	0.00	6,409.72	35.6
MAYOR	15,549.00	9,685.18	0.00	5,863.82	37.7
AUDIT	8,000.00	9,205.00	0.00	-1,205.00	0.0
CLERK-TREASURER	79,090.96	52,987.29	0.00	26,103.67	33.0
BUDGET	100.00	0.00	0.00	100.00	100.0
ASSESSMENT	2,050.00	-348.16	0.00	2,398.16	117.0
DEPUTY CLERK	17,550.00	14,744.00	0.00	2,806.00	16.0
LAW	47,510.04	28,298.53	0.00	19,211.51	40.4
ENGINEER	6,000.00	4,000.00	0.00	2,000.00	33.3
VILLAGE ELECTION EXPENSE	2,000.00	-1,245.08	0.00	3,245.08	162.3
VILLAGE CENTER	68,815.00	30,749.51	0.00	38,065.49	55.3
DPW GARAGE	56,631.22	20,457.18	0.00	36,174.04	63.9
SPECIAL ITEMS	130,302.46	48,500.41	0.00	81,802.05	62.8
TOTAL GENERAL GOVERNMENT SUPPORT	451,587.68	228,613.14	0.00	222,974.54	49.4
<b>PUBLIC SAFETY</b>					
POLICE	80,480.00	57,658.02	0.00	22,821.98	28.4
FIRE PROTECTION	121,919.00	121,749.10	0.00	169.90	0.1
BUILDING INSPECTOR	12,400.00	7,000.00	0.00	5,400.00	43.5
TOTAL PUBLIC SAFETY	214,799.00	186,407.12	0.00	28,391.88	13.2
<b>PUBLIC HEALTH</b>					
VITAL STATISTICS	2,614.04	1,910.26	0.00	703.78	26.9
TOTAL PUBLIC HEALTH	2,614.04	1,910.26	0.00	703.78	26.9
<b>TRANSPORTATION</b>					
STREETS ADMINISTRATION	46,806.00	25,882.24	0.00	20,923.76	44.7
STREET MAINTENANCE	156,500.00	103,822.05	0.00	52,677.95	33.7
CHIPS EXPENSES	100,000.00	85,565.32	0.00	14,434.68	14.4
SNOW REMOVAL	30,000.00	18,354.63	0.00	11,645.37	38.8
STREET LIGHTING	20,000.00	10,490.48	0.00	9,509.52	47.5
SIDEWALKS	6,000.00	852.10	0.00	5,147.90	85.8
OFF-STREET PARKING	1,250.00	1,121.09	0.00	128.91	10.3
TOTAL TRANSPORTATION	360,556.00	246,087.91	0.00	114,468.09	31.7
<b>ECONOMIC ASSISTANCE AND OPPORTUNITY</b>					
ECONOMIC DEVELOPMENT	0.00	0.00	0.00	0.00	0.0
TOTAL ECONOMIC ASSISTANCE AND OPPORTUNITY	0.00	0.00	0.00	0.00	0.0
<b>CULTURE AND RECREATION</b>					
PARKS & PLAYGROUNDS	82,750.00	39,508.18	0.00	43,241.82	52.3
SPECIAL RECREATION FACILITIES	7,700.00	2,589.97	0.00	5,110.03	66.4
YOUTH PROGRAM	42,614.81	21,910.60	0.00	20,704.21	48.6
JOINT YOUTH-TEEN CENTER	0.00	117.50	0.00	-117.50	0.0



# VILLAGE OF YOUNGSTOWN

## GENERAL FUND - TOWNWIDE SUMMARY OF EXPENDITURES

General Fund Month End February 2025

	Modified budget	Expended 2024-25	Unencumbered Encumbered	Unencumbered balance	% Remaining
LIBRARY	1,000.00	1,000.00	0.00	0.00	0.0
VILLAGE HISTORIAN	0.00	0.00	0.00	0.00	0.0
CELEBRATIONS	6,600.00	6,002.29	0.00	597.71	9.1
PROGRAM FOR AGING	26,840.00	7,414.64	0.00	19,425.36	72.4
OTHER CULTURE & RECREATION	21,768.60	18,237.84	0.00	3,530.76	16.2
TOTAL CULTURE AND RECREATION	189,273.41	96,781.02	0.00	92,492.39	48.9
HOME AND COMMUNITY SERVICES					
ZONING BOARD OF APPEALS	150.00	84.48	0.00	65.52	43.7
PLANNING BOARD	150.00	129.70	0.00	20.30	13.5
STORM SEWERS	11,900.00	6,322.77	0.00	5,577.23	46.9
GARBAGE	123,850.00	81,762.14	0.00	42,087.86	34.0
TREES	40,000.00	18,305.20	0.00	21,694.80	54.2
NATURAL RESOURCES	7,000.00	740.21	0.00	6,259.79	89.4
TOTAL HOME AND COMMUNITY SERVICES	183,050.00	107,344.50	0.00	75,705.50	41.4
EMPLOYEE BENEFITS					
EMPLOYEE BENEFITS	285,564.93	183,826.23	0.00	101,738.70	35.6
TOTAL EMPLOYEE BENEFITS	285,564.93	183,826.23	0.00	101,738.70	35.6
TOTAL EXPENDITURES:	1,687,445.06	1,050,970.18	0.00	636,474.88	37.7